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# REPORT ON THE ADMINISTRATION

OF

# THE STATIONERY DEPARTMENT

FOR THE OFFICIAL YEAR

1887-88.

Calcutta:

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1888.

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FROM K. G. GUPTA, ESQ.,

*Offg. Secretary to the Board of Revenue, L.P.*,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,

FINANCIAL DEPARTMENT.

*Dated Calcutta, the* 30*th July* 1888.

SIR,

STATIONERY.

F. M. HALLIDAY, ESQ.

I AM directed by the Board of Revenue to submit, for the information of Government, the following report on the operations of the Calcutta Stationery Office during the past official year 1887-88. The report has been prepared in the manner directed in paragraph 12 of the Resolution of the Government of India, No. 4674, dated 3rd September 1887, enclosed in Government order No. 4162, dated 21st November 1887, from materials furnished by the Superintendent of Stationery.

SECTION I.—*Value of stocks, receipts, and issues.*

| | 1886-87. | 1887-88. |
|---|---|---|
| | Rs. | Rs. |
| Value of stores at the beginning of the year ... | 7,46,621 | 5,44,996 |
| Ditto received and credited during the year ... ... ... ... | 16,86,415 | 17,94,324 |
| Total ... | 24,33,036 | 23,39,320 |
| Value of stores issued ... ... | 18,88,040 | 20,20,351 |
| Balance ... | 5,44,996 | 3,18,969 |

2. The value of the articles remaining in store at the beginning of the year under report was less than that of the preceding year by Rs. 2,01,625. In the receipts there was an increase of Rs. 1,07,909, but the issues being larger, viz., Rs. 20,20,351 against Rs. 18,88,040, the balance at the close of the year was less than that of 1886-87 by Rs. 2,26,027. The comparison made above between the values of the last two years cannot be said to be accurate, as the rates at which the stores are priced vary from year to year. The only way therefore to obtain a correct valuation of the stock at any time would be to revalue the ledger balances according to the issue rates of the year, but this does not seem to be necessary for the purposes of this report, which is intended to show mainly the total expenditure on stationery and its distribution to the several Governments and Departments.

3. The subjoined statement gives details of the value of the imported and country-made stores received during the two years 1886-87 and 1887-88 :—

PARTICULARS OF RECEIPTS.

| | 1886-87. | 1887-88. |
|---|---|---|
| | Rs. | Rs. |
| 1. Value of English articles obtained from the India Office, calculated at 2 shillings per rupee ... ... ... | 5,05,926 | 5,03,109 |
| 2. Add 33 per cent. in 1886-87 and 48 per cent. in 1887-88 to cover exchange as well as freight, &c. ... ... ... | 1,66,955 | 2,41,492 |
| 3. Value of paper received from the several local mills ... ... ... | 7,95,784 | 8,30,650 |

PARTICULARS OF RECEIPTS——*concluded.*

| | 1886-87. | 1887-88. |
|---|---|---|
| | Rs. | Rs. |
| 4. Value of country-made articles purchased locally ... ... ... | 85,352 | 85,029 |
| 5. Value of English stores purchased locally ... | 29,622 | 5,635 |
| 6. Five per cent. commission on account of incidental charges on items 3, 4, and 5 ... | 45,538 | 46,066 |
| 7. Value of stores returned by indenting officers | 774 | 5,960 |
| 8. Value of blank books and envelopes, &c., received from Superintendents, Government Printing, Bengal and India, and bookbinders, including manufacturing charges | 56,464 | 55,081 |
| 9. Value of excess in stock-taking ... | ..... | 21,302 |
| Total ... | 16,86,415 | 17,94,324 |

4. It will be noticed that the valuation of the English stores for the year under report has been increased by an additional percentage on the invoiced prices at 2 shillings the rupee, to cover the further fall in exchange. The value of the English stores received calculated at 2 shillings the rupee was less than that of the previous year by Rs. 2,817. In local stores there was an increase of Rs. 34,866 in the cost of paper obtained from the Indian mills, due partly to enhanced prices as explained in paragraph 6 below. Miscellaneous articles of local manufacture cost Rs. 323 less than in the preceding year, while in the purchases of articles of English manufacture in the local market there has been a reduction of Rs. 23,987, due to the enforcement of the rule that no special articles of stationery, which are not ordinarily kept in stock, should be supplied without the sanction of the Local Government to which the indenting officer is subordinate.

5. The total value of local purchases (items 3, 4, and 5, paragraph 3) made during the year amounted to Rs. 9,21,314 against Rs. 9,10,757 in 1886-87. The budget grant to meet these purchases for the year 1887-88 was originally Rs. 8,00,000, but the amount was subsequently increased to Rs. 9,35,000. The amount of bills passed for payment before the 31st March 1888 was Rs. 9,34,282, which included Rs. 58,000 for stores received in 1886-87, but of these only Rs. 9,31,229 were actually paid by the Accountant-General of Bengal on bills presented, and the balance will, it is said, be met from the current year's grant.

6. The following statement contains details of the purchases of country-made paper:—

| Description of paper. | 1886-87. | 1887-88. |
|---|---|---|
| | Rs. | Rs. |
| White printing ... ... | 2,54,442 | 3,48,987 |
| Coloured ditto ... ... | 44,910 | 32,860 |
| Buff or half-bleached ... ... | 3,12,678 | 2,51,555 |
| White cartridge ... ... | 58,800 | 86,354 |
| Yellow-wove ditto ... ... | 9,480 | 17,111 |
| Half-bleached ditto ... ... | 4,207 | 3,170 |
| Brown ditto ... ... | 45,847 | 50,824 |
| Ditto ditto, glazed ... ... | 21,894 | 13,155 |
| Blotting ... ... ... | 9,079 | 13,632 |
| Cream-wove ... ... ... | 34,218 | 12,972 |
| Azure-laid ... ... ... | 176 | 30 |
| Cream-laid ... ... ... | 53 | ..... |
| Total ... | 7,95,784 | 8,30,650 |
| Commission at 5 per cent. ... | 39,789 | 41,532 |
| GRAND TOTAL ... | 8,35,573 | 8,72,182 |

7. The country-made paper consists almost entirely of printing paper required by the presses, and the Stationery Office can exercise no control over

these demands, but estimates of the probable requirements of the different presses are obtained at the commencement of the year. The comparative statement given below shows to what extent the prices paid to the various paper Mills have been increased :—

*Contract of rates country paper during* 1886-87 *and* 1887-88.

| Description of paper. | Bally mills. | | Titagurh mills. | | Lucknow mills for Allahabad. | | Lucknow mills for Jubulpore. | | Scindia mills for Alyghur. | | Scindia mills, Lahore. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Rate for 1886-87. | Rate for 1887-88. | Rate for 1886-87. | Rate for 1887-88. | Rate for 1886-87. | Rate for 1887-88. | Rate for 1886-87. | Rate for 1887-88. | Rate for 1886-87. | Rate for 1887-88. | Rate for 1886-87. | Rate for 1887-88. |
| | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. | Per lb. |
| | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. | As. P. |
| White printing ... ... ... | 2 9 | 2 10 | 2 9 | 2 10 | 2 11 | 2 11 | 3 1 | 3 0½ | 2 11 | 3 2 | 3 1 | 3 4 |
| Buff or half-bleached ... ... | 2 5 | 2 6 | 2 4 | 2 6 | 2 7 | 2 7 | 2 9 | 2 8½ | 2 7 | 2 10 | 2 9 | 3 0 |
| Colored printing ... ... ... | 6 4 | Red and yellow 3 4<br>Blue and green 3 6 | 3 3 | 3 5 | ..... | 3 4 | ..... | 3 5½ | 3 5 | 3 8 | 3 7 | 3 10 |
| White cartridge ... ... | 3 2 | 3 4 | 3 2 | 3 4 | 3 4 | 3 4 | ..... | 3 5½ | 3 2 | ..... | 3 4 | ..... |
| Yellow wove ... ... ... | 3 2 | 3 6 | 3 2 | 3 6 | 3 4 | 3 4 | ..... | 3 5½ | ..... | 3 5 | ..... | 3 7 |
| Half-bleached cartridge ... | ..... | 2 9 | 2 6 | 2 9 | ..... | 3 1 | ..... | 3 2½ | ..... | ..... | ..... | ..... |
| Brown cartridge ... ... ... | ..... | 1 9 | 1 8 | 1 9 | 1 11 | 1 11 | ..... | 2 0½ | 1 11 | 2 2 | 2 1 | 2 4 |
| Do. do., glazed ... ... | 2 0 | 2 3 | ..... | 2 2½ | 2 0 | 2 1 | ..... | 2 2½ | ..... | 2 2 | ..... | 2 4 |
| Blotting ... ... ... ... | 3 6 | 3 9 | 3 6 | 3 9 | ..... | 3 11 | ..... | 4 0½ | ..... | ..... | ..... | ..... |
| Cream wove ... ... ... | 3 6 | 3 7 | ..... | 3 7 | ..... | 4 0 | ..... | 4 1½ | ..... | 3 8 | ..... | 3 |

In settling the contracts for the current year, the Agents for the different Mills were asked to reduce their rates in view of the fact that the country-made paper was apparently more expensive than English paper obtained through the agency of the India Office. The replies received showed that the apparent costliness of the country-made paper was caused by comparing its price with only a few classes of English paper purchased by the ream. The Indian paper is purchased by weight, and if a similar consignment of English paper as that which the mills supply was procured on the same terms, that is, by weight and not by quantity, it would be found that the local papers would be cheaper even at the higher rates given in 1887-88, proper allowance being made for the cost of warehousing and freight, and for the loss by exchange. In consideration of these facts, the Board have sanctioned the continuance of the former rates for the present year to the Bally and Tittaghur Mills. The Lucknow Mills have agreed, on the condition of a three years' contract, to supply paper at the same rates as the Bally and Tittaghur Mills—an arrangement which will be advantageous to the Government of the North-Western Provinces and Oudh. Specially favourable rates have been allowed to the Scindiah Mills Company in order to enable it to tide over initial difficulties, for when it is once fairly established, the Government Presses at Lahore, Alyghur, and Simla will be able to obtain their supplies more economically owing to the great saving in the cost of carriage. In cases where country-made paper was found to be inferior in quality, the Mills have been required to overhaul the whole consignment and remove defective reams.

8. The only country-made articles of which complaints were received, are sealing-wax, gum and red tape. Better sealing-wax and gum are now obtained; but as the manufacturers are unable to improve the quality of red tape, the whole supply required for next year has been indented for from England. Silk thread being more expensive than cotton thread, and for practical purposes the cotton being as good as the silk thread, the Superintendent of Stationery has caused the former to be substituted as much as possible for the latter. As regards the English articles issued, complaints were received of some cream-wove foolscap and of blue marble paper, and the defects found to exist in these papers have been brought to the notice of the Director-General of Stores at the India Office.

9. The following are the details of issues in the past two years :—

| | Particulars of Issues. | Cost of stationery issued in 1886-87. | Cost of stationery issued in 1887-88. |
|---|---|---|---|
| | | Rs. | Rs. |
| 1. | Value of stores issued to departments and officers under Local Governments (free of charge) ... | 8,30,599 | 8,07,035 |
| 2. | Value of stores issued to Local Governments for vernacular departments of Government offices, charged against contract allowances ... | 8,685 | 6,555 |
| 3. | Value of stores issued to Departments and officers under the Government of India (free of charge) ... ... ... ... | 6,95,522 | 8,41,392 |
| 4. | Value of water-marked paper issued to Provincial Governments ... ... ... | 1,06,038 | 1,50,510 |
| 5. | Value of stores issued to State Railways on payment | 1,66,306 | 1,22,149 |
| 6. | Ditto to Local Funds and Institutions on payment ... | 11,052 | 6,679 |
| 7. | Ditto to officers on cash payment | 20,216 | 13,077 |
| 8. | Ditto to Presidency Jail Press, Bengal Secretariat Press, India Press, and book-binders, &c., for manufacturing blank books and envelopes, &c. ... ... ... | 36,973 | 39,605 |
| 9. | Value of unserviceable stores written off and sold... | 2,924 | 7,401 |
| 10. | Value of stores transferred to Bombay and Madras ... ... ... ... | 9,159 | 185 |
| 11. | Value of deficiencies in stock-taking... ... | ..... | 19,803 |
| 12. | Value of other miscellaneous adjustments ... | 566 | 5,960 |
| | Total ... | 18,88,040 | 20,20,351 |

10. *Items* 1 *and* 2.—There was a net decrease in the issues to Provincial Governments, including Vernacular Departments, of Rs. 25,693 as is shown by the following figures :—

| Governments. | In 1886-87. | In 1887-88. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Bengal ... ... | 4,57,479 | 4,17,218 | ..... | 40,261 |
| N.-W. Provinces ... | 2,04,595 | 1,65,489 | ..... | 39,105 |
| Punjab ... ... | 75,730 | 81,431 | 5,701 | ..... |
| Assam ... ... | 18,860 | 15,871 | ..... | 2,989 |
| Central Provinces ... | 11,545 | 16,741 | 5,196 | ..... |
| Burma ... ... | 61,651 | 1,03,113 | 41,462 | ..... |
| Burma, Upper ... | 11,179 | 15,039 | 3,860 | ..... |
| Bombay ... ... | 9 | ..... | ..... | 9 |
| Madras ... ... | 45 | ..... | ..... | 45 |
| Total ... | 8,41,093 | 8,14,902 | 56,219 | 82,409 |
| Deduct on account of charges for packing, &c., to Vernacular Departments ... ... | 1,809 | 1,312 | ..... | 497 |
| Net value of stores issued... | 8,39,284 | 8,13,590 | 56,219 | 81,912 |
| | | Net decrease ... | 25,693 | |

11. Mr. S. Jacob in paragraph 26 of his report, dated 7th May 1887, on the procedure of the Calcutta Stationery Office, suggested the preparation and submission by the Superintendent of Stationery of an annual review of the consumption of stationery in various offices with a view to enquiries being instituted regarding any differences that might be found to exist in the stores supplied to similar offices. This proposal was approved by Government, and in paragraph 6 of Government order No. 2739, dated 12th July 1887, it was directed that the subsequent enquiry suggested by Mr. Jacob might be made by the Board. The Government of India in paragraph 13 of their Resolution No. 4674, dated 3rd September 1887 remarked :—"The Governor-General in Council is of opinion that these statements should be kept entirely distinct from the General Annual Report: they are intended for the information of the various Local Governments which are thus enabled to see the details of the charges brought against them for stationery supplied from the

Central office, and to compare the consumption in various departments and offices. Hitherto, however, those statements have not, except in the case of Madras, been brought under the formal notice of controlling and consuming officers. The Government of Bengal has now directed that the Calcutta Superintendent shall follow the Madras practice in reviewing the statement for Bengal, comparing the consumption in kindred offices, and bringing to the notice of the Board of Revenue any points arising in the review that seem to merit further enquiry." Agreeably to these orders, a separate comparative statement, showing in detail for each office the value of the stationery supplied to the various offices in Bengal, has been furnished to the Board by the Superintendent, and will be dealt with separately. Similar statements are under preparation by the Superintendent for submission to the other Local Governments and Administrations.

12. The details of expenditure according to departments, required by the Government of India in the orders cited in the preceding paragraph, are given in the following statement :—

| Number. | Departments. | Bengal. | | North-Western Provinces and Oudh. | | Punjab. | | Assam. | | Central Provinces. | | Burma. | | Upper Burma. | | Bombay. | | Madras. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. | In 1886-87. | In 1887-88. |
| | | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. | Rs. A. |
| 1 | Revenue ... ... ... | 23,197 6 | 19,302 13 | 8,127 5 | 8,631 5 | 9,012 8 | 7,856 6 | 5,412 14 | 4,628 10 | 2,174 10 | 2,218 3 | 9,177 4 | 7,714 14 | 5,099 9 | 7,303 1 | ..... | ..... | ..... | ..... |
| 2 | Forest ... ... ... | 1,528 4 | 1,186 9 | 2,030 8 | 1,193 2 | 984 6 | 1,178 5 | 1,161 5 | 787 4 | ..... | ..... | 624 3 | 864 13 | ..... | 266 12 | 9 0 | ..... | ..... | ..... |
| 3 | Customs ... ... ... | 1,768 8 | 4,371 2 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 295 11 | 247 8 | ..... | ..... | ..... | ..... | ..... | ..... |
| 4 | Opium ... ... ... | 2,138 3 | 1,734 1 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 5 | Administration ... ... | 6,553 8 | 6,839 3 | 5,394 11 | 8,261 15 | 13,502 6 | 9,844 0 | 1,902 6 | 1,549 8 | 978 8 | 843 3 | 5,383 2 | 5,099 5 | 1,675 12 | 1,038 2 | ..... | ..... | 9 0 | ..... |
| 6 | Law and Justice ... | 26,517 2 | 22,303 9 | 4,215 9 | 6,402 6 | 3,064 14 | 1,162 0 | 183 2 | 177 6 | ..... | ..... | 698 5 | 640 14 | ..... | ..... | ..... | ..... | ..... | ..... |
| 7 | Jail ... ... ... .. | 1,797 7 | 1,403 5 | 547 0 | 550 15 | 780 10 | 1,589 6 | 470 11 | 430 15 | 46 7 | 66 10 | 495 12 | 491 5 | ..... | 385 9 | ..... | ..... | ..... | ..... |
| 8 | Minor Department ... | 1,740 15 | 3,276 14 | 6,557 0 | 801 9 | 139 3 | 125 11 | 628 9 | 62 5 | 210 1 | 218 4 | 710 7 | ..... | ..... | ..... | ..... | ..... | 36 0 | ..... |
| 9 | Police ... ... ... | 911 0 | 700 14 | 2,381 0 | 2,378 10 | 1,914 2 | 1,576 0 | 973 15 | 879 3 | 894 3 | 516 13 | 2,885 1 | 2,806 0 | ..... | 2,985 3 | ..... | ..... | ..... | ..... |
| 10 | Marine ... ... ... | 400 3 | 353 6 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 271 3 | 229 8 | 1,413 5 | 50 13 | ..... | ..... | ..... | ..... |
| 11 | Education ... ... ... | 2,386 2 | 3,546 0 | 1,085 8 | 936 11 | 555 10 | 722 4 | 526 1 | 520 0 | 180 15 | 185 13 | 272 8 | 207 3 | ..... | ..... | ..... | ..... | ..... | ..... |
| 12 | Public Works Department—Ordinary. | 3,533 3 | 3,922 4 | 4,041 1 | 2,167 5 | 3,627 9 | 2,569 11 | 2,370 0 | 1,504 4 | 2,042 3 | 1,955 10 | 1,347 5 | 1,887 2 | 2,982 12 | 2,206 11 | ..... | ..... | ..... | ..... |
| 13 | Public Works Department—Irrigation. | 6,433 7 | 4,851 7 | 2,731 13 | 3,336 10 | 4,252 2 | 3,468 3 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 14 | Stationery and Printing | 3,60,899 15 | 3,30,849 9 | 1,63,528 5 | 1,27,243 14 | 36,796 0 | 50,400 13 | 2,005 5 | 2,380 2 | 5,018 5 | 10,736 0 | 38,858 9 | 82,453 4 | ..... | ..... | ..... | ..... | ..... | ..... |
| 15 | Registration ... ... | 5,669 11 | 3,770 9 | 239 14 | 210 1 | 464 11 | 551 14 | 285 6 | 244 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 16 | Ecclesiastical ... ... | 37 8 | 42 13 | ..... | ..... | 11 13 | 26 8 | ..... | ..... | ..... | ..... | 8 4 | 26 6 | ..... | ..... | ..... | ..... | ..... | ..... |
| 17 | Wards' ... ... ... | 1,352 4 | 1,006 5 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 18 | Vernacular Department | 7,617 6 | 5,167 6 | ..... | 53 8 | ..... | 12 0 | 2,876 8 | 2,634 15 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 19 | Public Works Cess ... | 878 11 | 625 10 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 20 | Medical ... ... ... | 2,118 7 | 1,964 13 | 881 4 | 807 13 | 624 1 | 398 3 | 63 13 | 71 10 | ..... | ..... | 623 5 | 445 6 | 8 3 | 802 6 | ..... | ..... | ..... | ..... |
| 21 | Local Boards ... ... | ..... | ..... | 2,833 13 | 2,513 10 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| | Total cost of stationery ... | 4,57,479 2 | 4,17,218 8 | 2,04,594 11 | 1,65,489 6 | 75,729 15 | 81,431 4 | 18,859 15 | 15,870 10 | 11,545 4 | 16,740 8 | 61,650 15 | 1,03,113 8 | 11,179 9 | 15,038 9 | 9 0 | ..... | 45 0 | ..... |
| 22 | Water-marked paper for court-fee stamps. | 83,669 12 | 1,16,067 7 | ..... | ..... | 14,335 13 | 24,153 12 | 7,123 0 | 5,472 0 | 909 8 | 4,816 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| | Grand Total ... | 5,41,148 14 | 5,33,285 15 | 2,04,594 11 | 1,65,489 6 | 90,065 12 | 1,05,585 0 | 25,982 15 | 21,342 10 | 12,454 12 | 21,557 0 | 61,650 15 | 1,03,113 8 | 11,179 9 | 15,038 9 | 9 0 | ..... | 45 0 | ..... |

13. *Item* 3.—A separate statement will be submitted direct by the Superintendent of Stationery to the Government of India, in the Financial Department, with a brief review, in respect of the stationery supplied to all offices and departments immediately under the Government of India.

14. *Item* 4.—The increase of Rs. 44,472 in the value of the issues of water-marked paper used with court-fee stamps is partly explained by the fact that, like other imported articles, its price has been raised to cover the fall in exchange, the issue rate for 1887-88 being Rs. 4-12 against Rs. 4-4 in the previous year, or an increase of eight annas a ream. The cost of the paper is included in the sum debited against Provincial Governments for Stationery, but the sale-proceeds are credited in the Treasury Stamp Accounts, and shown in the general Financial accounts as Stamp revenue, the Imperial Government appropriating a quarter share. The paper is sold at one pice a sheet, or Rs. 7-8 per ream. Under the circumstances it seems to the Board that this item should be excluded from the stationery accounts and included in those of stamps.

The following statement gives the value of the paper supplied to the various Local Governments and Administrations in the past two years:—

| | 1886-87. | 1887-88. | Increase. | Decrease. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Bengal ... ... | 83,670 | 1,16,067 | 32,397 | ..... |
| Punjab ... ... | 14,336 | 24,154 | 9,818 | ..... |
| Assam ... ... | 7,123 | 5,472 | ..... | 1,651 |
| Central Provinces ... | 909 | 4,817 | 3,908 | ..... |
| Total ... | 1,06,038 | 1,50,510 | 46,123 | 1,651 |

15. *Item* 5.—The details of the decrease of Rs. 44,157 under State Railways are shown in the following table:—

| Governments. | 1886-87. | | | 1887-88. | | |
|---|---|---|---|---|---|---|
| | Actual cost of stationery supplied. | Packing charges. | Total cost including charges. | Actual cost of stationery supplied. | Packing charges. | Total cost including charges. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Bengal ... ... | 25,537 | 447 | 25,984 | 39,417 | 246 | 39,663 |
| 2 North-Western Provinces and Oudh ... | 6,917 | 132 | 7,049 | ..... | ..... | ..... |
| 3. Punjab ... ... | 1,06,207 | 1,021 | 1,07,228 | 65,755 | 1,471 | 67,226 |
| 4. Burmah ... ... | 7,242 | 287 | 7,529 | 10,717 | 557 | 11,274 |
| 5. Assam ... ... | 484 | 44 | 528 | 382 | 71 | 453 |
| 6. Central Provinces ... | 12,145 | 489 | 12,634 | 4,559 | 288 | 4,847 |
| 7. India ... ... | 7,774 | 561 | 8,335 | 1,214 | 40 | 1,254 |
| 8. Madras ... ... | ..... | ..... | ..... | 105 | 5 | 110 |
| Total ... | 1,66,306 | 2,981 | 1,69,287 | 1,22,149 | 2,678 | 1,24,827 |

Monthly returns of the recoveries effected from the Imperial and Provincial State Railways are forwarded to the Civil Account Officers concerned for adjustment.

16. *Item* 6.—There was a saving of Rs. 4,373 in the stores supplied to Local Funds and Institutions on payment, of which Rs. 3,720 is under Bengal, and is due to the fact that no supplies have been issued in 1887-88 to such District Road Cess Committees as are now incorporated with District Boards under the Local Self-Government Act. All recoveries under this head are notified monthly to the Civil Account Officers concerned.

17. *Item* 7.—These cash payments are made by military officers entitled to obtain Government stationery on payment from Regimental Funds. Pre-payment is required, and the money is held by the cashier of the Stationery office until the stationery is duly acknowledged by the indenting officer, when it is paid into the Bank of Bengal for credit to Government.

18. *Item* 8.—This represents the value of the materials, paper, mill-boards, and leather, &c., used at the Calcutta Printing Presses, in making blank books and envelopes, &c., which are kept in store for general consumption. On the credit side of the account, the value of the books, &c., is shown, including printing and manufacturing charges.

19. *Item* 9.—No remarks.

20. *Item* 10.—Represents the value of Stores supplied to the Superintendents of Stationery at Bombay and Madras. Stores supplied to indenting officers in those Presidencies are included in item 1.

21. *Item* 11.—The deficiencies and excess balances found in stock-taking are adjusted by debit and credit entries on both sides of the account. The net result, it will be observed, shows a surplus of articles in stock over the book balances so far as the stock-taking returns have been submitted to the Board.

22. Eliminating the cost of water-marked paper of all* kinds, and items 8 to 12 mentioned in the table given in paragraph 9 from the statement of issues, the actual cost of stationery supplied in the two years was :—

* *Vide* item 6 of the statement in paragraph 23.

| | 1886-87. | 1887-88. |
|---|---|---|
| | Rs. | Rs. |
| | 17,30,600 | 17,93,750 |
| Deduct supplies to Presses ... ... | 11,25,142 | 12,35,589 |
| | 6,05,458 | 5,58,161 |
| Difference ... | 47,257 | |

which shows a saving of Rs. 47,297 as the result of the transactions of the year under review. Over the consumption of printing paper by the Presses the Stationery Office has no control, as explained in paragraphs 41 and 42 of Mr. Stephen Jacob's report on the Stationery Office. It is there stated that the reduction of the Press expenditure on paper is a matter which concerns the Press Administration, and not the Stationery Office, and this view has been accepted by Government. Despite, therefore, the increase in the value of imported articles, and the addition of many new indenting offices, the results of the year show economy in the consumption of stationery on the whole among the large body of public officers who obtain their supplies from the Calcutta Depôt.

23. The following statement exhibits the value of issues of different kinds of articles supplied by the Stationery Office in the two years 1886-87 and 1887-88 :—

| No. | Description of articles. | 1886-87. | 1887-88. | Increase. | Decrease. |
|---|---|---|---|---|---|
| | | Rs. | Rs. | Rs. | Rs. |
| 1 | Paper, drawing ... ... | 15,036 | 11,269 | ..... | 3,767 |
| 2 | „ writing ... ... | 4,64,757 | 4,98,263 | 33,506 | ..... |
| 3 | „ printing ... ... | 7,26,551 | 7,73,248 | 46,697 | ..... |
| 4 | „ coloured ... ... | 41,315 | 39,108 | ..... | 2,207 |
| 5 | „ lithographed ... ... | 2,516 | 3,903 | 1,387 | ..... |
| 6 | „ water-marked, of all kinds ... | 1,07,818 | 1,53,647 | 45,829 | ..... |
| 7 | „ blotting ... ... | 10,857 | 12,263 | 1,406 | ..... |
| 8 | „ marble ... ... | 5,089 | 4,414 | ..... | 675 |
| 9 | „ carbonic, papyrographic and other kinds. | 88,616 | 1,27,978 | 39,362 | ..... |
| 10 | Blank books ... ... | 61,320 | 40,852 | ..... | 20,468 |
| 11 | Drawing materials ... ... | 17,927 | 11,639 | ..... | 6,288 |
| 12 | Cloth, tracing ... ... | 20,205 | 14,700 | ..... | 5,505 |
| 13 | „ waxed ... ... | 22,795 | 17,682 | ..... | 5,113 |
| 14 | „ binding ... ... | 15,623 | 14,945 | ..... | 678 |
| 15 | „ long and nainsook ... | 10,330 | 4,812 | ..... | 5,518 |
| 16 | Hones and strops ... ... | 1,398 | 1,282 | ..... | 116 |
| 17 | Ink bottles and stands ... ... | 4,074 | 3,210 | ..... | 864 |
| 18 | „ powder and fluid ... ... | 12,221 | 10,869 | ..... | 1,352 |
| 19 | „ printing ... ... | 11,295 | 5,080 | ..... | 6,215 |
| 20 | Parchment ... ... ... | 6,861 | 7,889 | 1,028 | ..... |
| 21 | Paste, mill, and straw boards ... | 67,660 | 77,201 | 9,541 | ..... |
| 22 | Pen knives ... ... ... | 7,070 | 6,517 | ..... | 553 |
| 23 | Erasers ... ... ... | 1,575 | 1,308 | ..... | 267 |
| 24 | Pencils ... ... ... | 7,229 | 8,949 | 1,720 | ..... |
| 25 | Pens, quill ... ... ... | 14,922 | 14,946 | 24 | ..... |
| 26 | „ steel ... ... ... | 14,647 | 14,207 | ..... | 440 |
| 27 | Rubbers ... ... ... | 2,656 | 2,774 | 118 | ..... |
| 28 | Slates ... ... ... | 566 | 175 | ..... | 391 |
| 29 | Sponges ... ... ... | 1,627 | 1,423 | ..... | 204 |
| 30 | Scissors ... ... ... | 3,081 | 2,190 | ..... | 891 |
| 31 | Sealing wax ... ... ... | 7,471 | 3,331 | ..... | 4,140 |
| 32 | Tape, twine and thread ... | 19,874 | 19,543 | ..... | 331 |
| 33 | Ribbons ... ... ... | 571 | 658 | 87 | ..... |
| 34 | Vellum ... ... ... | 280 | 370 | 90 | ..... |
| 35 | Wafers ... ... ... | ..... | 4 | 4 | ..... |
| 36 | Rulers ... ... ... | 2,657 | 1,749 | ..... | 908 |
| 37 | Leather ... ... ... | 47,717 | 45,771 | ..... | 1,946 |
| 38 | Candles ... ... ... | 71 | 28 | ..... | 43 |
| 39 | Paper-cutters ... ... | 831 | 500 | ..... | 331 |
| 40 | „ weights ... ... | 739 | 644 | ..... | 95 |
| 41 | Needles and pins ... ... | 721 | 1,814 | 1,093 | ..... |
| 42 | Envelopes ... ... ... | 25,237 | 19,055 | ..... | 6,282 |
| 43 | Other articles ... ... | 14,134 | 12,937 | ..... | 1,197 |
| | Total issue ... | 18,88,040 | 19,93,147 | ..... | ..... |
| | Add the value of other adjustments | ..... | 27,204 | 27,204 | ..... |
| | Grand Total ... | 18,88,040 | 20,20,351 | 2,09,096 | 76,785 |

24. It will be seen that there was a considerable decrease in the issues of most articles of common use, noticeably in blank books and sealing-wax. On the other hand, the increase is equally marked in the consumption of articles required for Presses, such as printing paper, paste-boards, blotting paper, needles, &c. The increase under writing paper is really due to the larger consumption for printing work of cream-wove double foolscap, which is classed as writing paper. The Telegraph and Postal Departments are the principal consumers of the carbonic and copying press papers. The increase in the issue of water-marked paper has already been explained. There are many articles supplied to the Presses by the Stationery Office which they should apparently obtain locally or by direct indent on the India Office, and the subject is receiving the Superintendent's attention.

25. Details of the various kinds of paper issued to the different Government Presses are given below:—

| Presses. | Hand-made paper. | | | | Blue-laid and blue-wove paper. | | | | Cream-wove paper. | | | | Half-bleached country paper. | | | | White printing paper. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1886-87. | | 1887-88 | | 1886-87. | | 1887-88. | | 1886-87. | | 1887-88. | | 1886-87. | | 1887-88. | | 1886-87. | | 1887-88. | |
| | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. | Reams. | Rs. |
| Government of India ... ... ... ... ... | 165 | 3,356 | 302 | 4,892 | 1,132 | 17,853 | 1,092 | 17,443 | 19,679 | 1,45,016 | 24,026 | 1,75,138 | 11,387 | 45,177 | 7,020 | 27,590 | 25,294 | 1,26,162 | 29,934 | 1,59,796 |
| " Bengal ... ... ... ... ... | 1,824 | 42,835 | 1,833 | 40,106 | 697 | 13,622 | 494 | 9,737 | 2,300 | 15,552 | 2,305 | 15,219 | 31,568 | 1,33,786 | 19,991 | 87,788 | 20,138 | 99,432 | 20,352 | 1,05,462 |
| " North-Western Provinces and Oudh | 194 | 3,851 | 118 | 4,152 | 80 | 1,295 | 100 | 725 | 2,712 | 20,322 | 1,108 | 8,127 | 18,015 | 65,172 | 15,404 | 59,327 | 8,787 | 39,019 | 5,700 | 28,475 |
| " Punjab ... ... ... ... ... | 624 | 6,864 | 150 | 2,400 | 25 | 555 | 328 | 2,200 | 666 | 3,089 | 1,347 | 6,687 | 190 | 715 | 395 | 14,081 | 4,287 | 18,264 | 6,497 | 30,229 |
| " Central Provinces ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ... . | ..... | ..... | 40 | 150 | 840 | 2,730 | 890 | 2,893 | 248 | 1,061 | 1,177 | 5,340 |
| " Assam ... ... ... ... ... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 102 | 497 | 200 | 750 | 332 | 1,437 | 376 | 1,543 |
| " Burmah ... ... ... ... | ..... | ..... | 6 | 96 | ..... | ... .. | ..... | ..... | 100 | 400 | 71 | 307 | 4,090 | 15,853 | 2,562 | 10,786 | 3,890 | 17,866 | 10,126 | 57,749 |
| Postal Press, Aligarh ... ... ... ... | ..... | ..... | 70 | 1,680 | ..... | ..... | ..... | ..... | ..... | ..... | 300 | 2,025 | 890 | 3,353 | 1,975 | 9,253 | 2,069 | 12,780 | 4,606 | 29,523 |
| Total ... | 2,807 | 56,906 | 2,479 | 53,326 | 1,934 | 33,325 | 2,014 | 30,105 | 25,457 | 1,84,379 | 29,197 | 2,07,053 | 67,082 | 2,67,283 | 48,447 | 2,12,468 | 65,045 | 3,16,021 | 78,768 | 4,18,116 |

Both the quantity and value of the issues are shown, but there is no uniform correspondence between quantity and value, because the price of both English and country-made paper in the year under review was higher than in the previous year, and also because many different sizes of paper are shown under the same descriptive heads. It may happen, therefore, that though the actual number of reams of any particular paper issued is greater than in the previous year, the value may be less, notwithstanding the rise in price, on account of the increased consumption being among the smaller and cheaper sizes of the paper.

The net increase in the value of issues in 1887-88 was Rs. 63,754; there was increase only in two items—*cream-wove* and *white* printing—all the other heads showing a decrease. Bengal is the largest consumer of hand-made paper, which is used principally by the Registration Department. The decrease in the consumption of half-bleached paper may be considered exceptional, as this paper is now largely used in place of white printing paper; owing, however, to the accumulation of large stocks of English white printing paper, it was necessary to issue this sort instead of the bleached and half-bleached country-made paper during 1887-88. It has been remarked by the Superintendent that the future reduction of Press expenditure must depend (*a*) on the substitution of cheap for expensive paper in printing, and (*b*) on the restriction of the introduction of new printed forms for use in Government offices and of the revision of existing forms. By careful supervision in these two matters the normal expenditure of the Presses might, it is said, be reduced to a definite limit, the fluctuations depending on the extent of exceptional publications, such as a Census

report, or the reports of special Commissions. In 1887-88 the publications of the reports of the Finance Committee and of the Public Service Commission probably account for the larger consumption of cream-wove and white printing paper by the Government of India Press.

26. The number of indenting officers who obtain their supplies from the Calcutta depôt now exceeds 3,000, and a full list of them is given in appendix IV to the revised Stationery Rules which have been submitted to Government with the Board's No. 441B, dated 28th May 1888. Their requisitions are now, it is said, carefully checked in the Superintendent's office according to scale and rule. The actual number of indents supplied in 1887-88, including supplementary ones, was 5,025. These supplies were sent by land, river or sea to all parts of the Indian Empire. In spite of the many difficulties in transport to Orissa, Assam and Burmah, where the consignments have to be disembarked from steamers and forwarded to their destination by canal or rail or dâk gari, as the case may be, only a few cases of detention or miscarriage, occurred, including one of actual loss, which, however, was made good by the Navigation Company concerned.

27. The following is a list of the new indenting officers brought on the list during the year under report :—

INDIA.

| | |
|---|---|
| Deputy Conservator of Forests ... ... ... ... | Port Blair. |
| Executive Engineer, 1st Pishin Division ... ... ... | Quetta. |
| Ditto, 2nd ditto ... ... ... | Ditto. |
| Officer Commanding Kubo Valley Police Battalion ... ... ... | Cachar. |
| Cantonment Magistrate ... ... ... ... ... | Quetta. |
| Government Examiner, Indian Midland Railway ... ... ... | Jhansi. |
| Director, Botanical Department, Northern India ... ... ... | Shaharanpore. |

BENGAL.

| | |
|---|---|
| Head-master, Boarding School ... ... ... ... | Darjeeling. |
| Inspector of Local Works ... ... ... ... ... | Bhagulpore. |
| Ditto ditto ... ... ... ... ... | Burdwan. |
| Ditto ditto, Presidency Division ... ... ... | Calcutta. |
| Ditto ditto ... ... ... ... ... | Chittagong. |
| Ditto ditto ... ... ... ... ... | Dacca. |
| Ditto ditto ... ... ... ... ... | Patna. |
| Ditto ditto ... ... ... ... ... | Rajshahye. |
| Agricultural Officer on Special Duty ... ... ... ... | Berhampore. |
| Settlement Officer, Srinagar and Beaulea Estates ... ... ... | Bhagulpore. |
| Ditto ... ... ... ... ... ... | Nowgong in Rajshahye. |
| Ditto ... ... ... ... ... ... | Angul in Cuttack. |
| Assistant Sub-Deputy Opium Agent ... ... ... ... | Sayedpur. |
| Ditto ditto ... ... ... ... | Unao. |
| Civil Surgeon ... ... ... ... ... ... | Buxa, Bhutan. |
| Assistant Engineer for Drainage Surveys, Durbhunga and Chupra ... | Durbhunga. |
| Deputy Inspector of Schools on Special Duty ... ... ... | Darjeeling. |
| Land Acquisition Officer, Bengal-Nagpur Railway, Singbhoom Division ... | Purulia, Manbhoom. |

NORTH-WESTERN PROVINCES.

| | |
|---|---|
| Officer in charge Kumaun Bhubun ... ... ... ... | Naini Tal. |
| Settlement Officer ... ... ... ... ... | Shaharunpur. |
| Ditto ... ... ... ... ... ... | Muzaffernagar. |

PUNJAB.

| | |
|---|---|
| Deputy Commissioner for Settlement Office ... ... ... | Hissar. |

ASSAM.

| | |
|---|---|
| Chairman, Local Boards ... ... ... ... ... | Tezpur. |
| Sub-Inspector of Schools, Jaintea Hills ... ... ... ... | Shillong. |
| Assistant Commissioner ... ... ... ... ... | North Lakhimpur. |

BURMA.

| | |
|---|---|
| Deputy Commissioner, Ruby Mines ... ... ... ... | Kyanhyat. |
| Ditto ... ... ... ... ... ... | Pyinmana. |
| Ditto ... ... ... ... ... ... | Shwebo. |
| Ditto ... ... ... ... ... ... | Toungdwingye. |
| Ditto ... ... ... ... ... ... | Yeu. |

BURMA—*concluded.*

| | |
|---|---|
| Superintendent, Shan States | Fort Stedman. |
| Marine Transport Officer | Mandalay. |
| Director of Police Supply and Clothing, Upper Burma | Rangoon. |
| Superintendent of Central Jail | Mandalay. |
| District Superintendent of Police in charge of Jail | Bhamo. |
| Superintendent of Jail | Pagan. |
| Dittó ditto | Toungdwingye. |
| Ditto ditto | Myingyan. |
| Commandant, Military Police | Meiktila. |
| Ditto, Police Battalion | Yeu. |
| Ditto | Mandalay. |
| Ditto | Myingyan. |
| Ditto, Chindwin Military Police Battalion | Alôn. |
| Ditto, Military Police Battalion | Kyouksi. |
| District Superintendent of Police | Toungdwingyi. |
| Ditto ditto | Yamethin. |
| Ditto ditto | Mandalay. |
| Ditto ditto | Kyouksi. |
| Ditto ditto | Yeu. |
| Ditto ditto | Pyinmana. |
| Ditto ditto | Katha. |
| Deputy Surgeon-General with Civil Medical Control, Upper Burma | Mandalay. |
| Civil Surgeon | Ditto. |
| Ditto | Ava. |
| Ditto | Sagaine. |
| Ditto | Kyouksi. |
| Ditto | Shwebo. |
| Ditto | Yeu. |
| Ditto | Ruby Mines. |
| Ditto | Katha. |
| Ditto | Bhamo. |
| Ditto | Alôn. |
| Ditto | Myingyan. |
| Ditto | Meiktila. |
| Ditto | Yamethin. |
| Ditto | Pyinmana. |
| Ditto | Minbu. |
| Ditto | Pagan. |
| Ditto | Toungdwingye. |
| Ditto | Fort Stedman. |
| Ditto | Mogaung. |
| Ditto, Kubo Valley | Tammoo. |
| Executive Engineer, Garrison Division | Mandalay. |
| Ditto, Shwebo do. | Shwebo. |
| Ditto, Upper Chindwin do. | Kindat. |
| Ditto, Lower Chindwin do. | Monywa. |
| Ditto, Meiktila do. | Meiktila. |
| Ditto, Toungdwingye do. | Toungdwingye. |
| Ditto, Minbu do. | Minbu. |
| Ditto, Ruby Mines do. | Thabeitkyin. |
| Ditto, Myingyan do. | Myingyan. |

MILITARY.

| | |
|---|---|
| Deputy Assistant Quarter-Master-General, Punjab Frontier Force | Abbottabad. |
| Chief Commissariat Officer, Account Office | Calcutta. |
| Executive Engineer, Military Works | Dagshai. |
| Ditto, Chakrata Division, Military Works | Chakrata. |
| Executive Commissariat Officer | Murree. |
| Executive Engineer, Defence Division | Mooltan. |

IMPERIAL STATE RAILWAYS.

| | |
|---|---|
| Chief Engineer, Jammu-Sealkote Railway | Sealkote. |
| Ditto, S. P. S. Railway, Chamar Extension | Quetta. |
| Executive Engineer, Khojah Division | Killa Abdulla. |

BENGAL STATE RAILWAY.

| | |
|---|---|
| Superintending Engineer, Chittagong-Chandpur-Comilla Section of A.-B. S. Railway | Chittagong. |

## SECTION II.—*Cash receipts and charges.*

28. The statement below compares the entire receipts and charges of the Stationery Office during the past two years. The sale proceeds of water-marked paper are not shown in this statement, as explained in paragraph 14. The recoveries from State Railways, from officers supplied on payment, and from Local Funds, have also been excluded by the Superintendent as not properly falling under the head of receipts:—

*Revised Statement of Receipts and Charges of the Stationery Office for* 1887-88 *as compared with* 1886-87.

| Receipts. | 1886-87. Amount. | 1886-87. Total. | 1887-88. Amount. | 1887-88. Total. | Remarks. |
|---|---|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| 1. Five per cent. commission on the value of locally-purchased articles ... ... ... ... | 45,538 0 0* | | 46,066 0 0 | | |
| 2. Packing charges and cooly-hire added to the cost of stationery supplied on payment ... | 5,685 0 0 | | 4,399 0 0 | | |
| 3. Ten per cent. commission realised on sales of stationery for cash ... ... ... ... ... | 3,995 0 0† | | 2,693 0 0 | | |
| 4. Sale-proceeds of empty packing cases credited in Bengal treasuries to stationery—Provincial | 1,144 0 0 | | 876 0 0 | | |
| | | 56,362 0 0 | | 54,034 0 0 | |
| *Miscellaneous receipts realised in Stationery Office.* | | | | | |
| 1. Amount paid by Store-keeper for deficiency in stock-taking for the year 1883-84 ... ... ... | ..... | | 2,099 1 1 | | |
| 2. Amount recovered from the Store-keeper on account of short receipt ... ... ... ... | (*a*) 91 13 1 | | (*b*) 50 1 2 | | (*a*) For 1884-85 and 1885-86. Statement for 1887-88 not as yet passed by the auditors. |
| 3. Amount of sale-proceeds of unserviceable stores | 1,316 14 3 | | 1,130 14 0 | | |
| 4. Rent for land outside premises ... ... ... | 483 2 0 | | 113 14 6 | | |
| 5. Security deposit forfeited by Shaik Golam Ali, leather contractor ... ... ... ... ... | ..... | | 728 8 3 | | |
| 6. Value of torn paper found in original reams supplied by local mills ... ... ... ... | 13 13 6 | | ..... | | |
| | | 1,905 10 10 | | 4,122 7 0 | (*b*) For 1886-87. |
| 7. Canvas sold ... ... ... ... ... ... | 354 0 6 | | 798 6 6 | | |
| 8. Empty cases and planks sold ... ... ... | 23 8 0 | | 39 14 0 | | |
| 9. Tin cuttings sold ... ... ... ... ... | 415 0 9 | | 304 7 6 | | |
| 10. Obsolete forms sold ... ... ... ... ... | 424 1 6 | | 1,074 15 9 | | |
| 11. Empty bottles sold ... ... ... ... ... | ..... | | 60 12 7 | | |
| 12. Iron hoops sold ... ... ... ... ... | ..... | | 85 7 0 | | |
| 13. Deal-wood planks sold ... ... ... ... | 146 3 3 | | 23 6 6 | | |
| | 1,362 14 0 | | 2,387 5 10 | | |
| Less commission at 10 per cent. on items 7 to 13, paid to the Store-keeper ... ... ... | 136 4 7 | | 238 11 9 | | |
| | | 1,226 9 5 | | 2,148 10 1 | |
| Grand Total ... | ..... | 59,494 4 3 | ..... | 60,305 1 1 | |

| Charges. | 1886-87. Amount. | 1886-87. Total. | 1887-88. Amount. | 1887-88. Total. | Remarks. |
|---|---|---|---|---|---|
| *Establishment.* | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | |
| Permanent ... .. ... ... ... ... ... | 26,113 0 0 | | 26,910 0 0 | | |
| Temporary ... ... ... ... ... ... ... | 2,443 0 0 | | 2,254 0 0 | | |
| | | 28,556 0 0 | | 29,164 0 0 | |
| *Contingencies.* | | | | | |
| 1. Godown rent ... ... ... ... ... ... | 3,982 0 0 | | 2,253 0 0 | | |
| 2. Cooly-hire ... ... ... ... ... ... | 3,827 0 0 | | 4,529 0 0 | | |
| 3. Packing cases ... ... ... ... ... ... | 6,235 0 0 | | 6,011 0 0 | | |
| 4. Freight ... ... ... ... ... ... | 5,570 0 0 | | 5,555 0 0 | | |
| 5. Postage ... ... ... ... ... ... | 990 0 0 | | 810 0 0 | | |
| 6. Printing charges ... ... ... ... ... | 2,594 0 0 | | 5,239 0 0 | | |
| 7. Landing and shipping charges ... ... ... | 7,700 0 0 | | 8,931 0 0 | | |
| 8. Miscellaneous ... ... ... ... ... ... | 1,596 0 0 | | 2,256 0 0 | | |
| | | 32,554 0 0 | | 35,584 0 0 | |
| Grand Total ... | ..... | 61,110 0 0 | ..... | 64,748 0 0 | |

* The commission charged in the past two years does not correspond with the issues. In future, however, the actual quantities of the locally-purchased stores issued can be obtained, and the commission can in future reports be calculated on these figures instead of on the receipts.

† In 1886-87 the sum of Rs. 3,126-13, shown in statement B, showed only the commission charged on actual sales for cash. The sum of Rs. 3,995 shown in this year's report includes also the commission charged on supplies to Vernacular Departments, Local funds and such transfer accounts.

## Section III.—*Operations of the Form Branch.*

29. The work performed by the Form Branch is (*a*) to check the indents received for standard and special forms from Government officers in Bengal and Assam; (*b*) to obtain from the Presidency Jail Press the quantity of forms required to meet the above indents; (*c*) to fix the quality and size of paper to be used by the Press in printing; (*d*) to forward to indenting officers the forms required in their indents on receipt of necessary supplies from the Press; and (*e*) to maintain a reserve stock of forms from which supplementary indents can be supplied. The forms marginally specified are supplied to officers in other Provinces, besides Bengal and Assam.

Stamp forms to all Treasury officers obtaining stamps from the Central Depôt, Calcutta.

Treasury forms (A.G.B.) to officers under the Comptroller of Indian Treasuries and to officers of the Opium Department in the North-Western Provinces and Oudh.

Emigration forms to officers in the Punjab and Central Provinces.

30. The annual indents from District Officers for standard forms prescribed by the Board, the High Court, the Accountant-General and Heads of Departments, &c., are due in the office of the Superintendent of Stationery on

the dates given in appendix III of the Board's Revised Stationery Rules referred to in paragraphs 26 and 41 of this report; one month is allowed to the office for compiling the indents for the Press, and four months allowed to the Press for printing; another month is taken by the Stationery Office to issue the forms. During the year under report the supplies of forms were, with some exceptions, punctually obtained from the Press and issued from the Stationery Office. The Superintendent states that on the few occasions in which delay occurred in issuing the forms to indenting officers it was genarally due to the action of controlling officers in revising forms while the annual indents were being printed. Where revision of a form is necessary, it is of course desirable to make the revision at the time that the fresh annual supply of the form is being printed; but to prevent delay in printing, timely notice of the revision should be given to the Superintendent. In some cases the Press did not receive the final corrected proofs of a form until after the date on which it should have printed the whole annual indent.

31. The following statement gives the total receipts and issues of the year as compared with the previous year. It should be understood that the difference between the receipts and issues does not give the actual reserve stock, as from the receipts in March the annual indents have to be supplied in April:—

| | 1886-87. | 1887-88. | Decrease. |
|---|---|---|---|
| *Receipts.* | | | |
| Number of forms including those bound in books ... ... | 88,398,815 | 80,434,719 | 7,964,096 |
| *Issues.* | | | |
| Number of forms ... ... | 61,083,900 | 57,713,820 | 3,370,080 |
| Number of forms included in books (approximately) ... ... | 10,743,600 | 9,860,950 | 882,650 |
| Total ... | 71,827,500 | 67,574,770 | 4,252,730 |

In 1886-87 a large supply of forms to the number of 5,709,400 was, with the special sanction of the Board, printed at private presses. In the year under review all the supplies were received from the Presidency Jail Press with the exception of 10,600 Income-tax forms, which were obtained from the Superintendent of Government Printing, India, as they were urgently wanted by the Collector of Calcutta, and the Bengal Press was much pressed with work. The actual decrease in the number* of forms supplied by the Presidency Jail Press in 1887-88 compared with 1886-87 is 2,265,296, but on the last day of the year 1887-88 some 15 lakhs of forms were overdue from the Press.

* 1886-87 ... ... 82,689,415
1887-88 ... ... 80,424,119

32. The decrease shown above is due to a great extent to the fact that from the beginning of the year the Northern Bengal State Railway and the Dacca State Railway obtained their forms from the Contractor for printing Government of India Stock forms instead of from the Calcutta Stationery Office. The forms required by the Tirhoot and Nalhati State Railway were, however, supplied by the Stationery Office, because the order of the Government of Bengal, No. 4277, dated 29th November 1887, sanctioning the proposal that these State Railways should be directed to follow the same course as the others, had not been received at the time that the annual indents of the Examiner were forwarded to the Press for compliance.

33. The number of indents received in 1887-88 was 5,778 against 6,834 in 1886-87, and the decrease was principally in supplementary indents, which is an indication that annual indents were more carefully prepared by indenting officers, though there is still room for improvement in this respect, as the supplementary indents nearly equalled in number the annual indents. During the last eight months of the year out of 2,024 supplementary indents, 1,004 were supplied in full and 127 in part from the reserve stock.

34. During the year certain forms required by Inspectors of Local Works in Bengal, and included in a new section styled "Local works," were added to the list of standard forms. This addition is small in comparison with the decrease caused by the cancellation of forms comprised in the State Railway section.

35. The receipts and charges of the Form Branch for the past two years are given below:—

| | 1886-87. | 1887-88. | Increase. | Decrease |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| *Charges.* | | | | |
| Office and Store establishment ... | 12,606 | 13,302 | 696 | ..... |
| Freight, postage, cooly-hire, packing, and other contingencies ... | 29,098 | 21,962 | ..... | 7,136 |
| Total ... | 41,704 | 35,264 | 696 | 7,136 |
| Net decrease ... | | | 6,440 | |
| *Receipts.* | | | | |
| Sale proceeds of Service books and forms to the public ... | 28,952 | 22,155 | ..... | 6,797 |
| Price of forms supplied on payment to Local funds, &c. ... | 30,222 | 30,408 | 186 | ..... |
| Total ... | 59,174 | 52,563 | 186 | 6,797 |
| Net decrease ... | | | 6,611 | |

The increase in the cost of establishment is due to the entertainment of extra clerks. The decrease in contingencies is due principally to a saving of Rs. 4,534-6-5 in printing and binding rent receipt forms and registration books, and there has been also a saving of Rs. 521 in postage, Rs. 713 in 'packing cases,' and Rs. 1,533 in freight charges. The falling off of Rs. 6,797 in the realization from saleable forms is mainly due to less sales of 'receipts for rent.'

36. By reducing forms to the smallest size in which they can be printed, and substituting country-made for English paper, considerable economy has resulted since the Form Branch has been under the management of the Superintendent of Stationery.

The monthly statements received from the Superintendent, Government Press, show that the cost of printing the forms obtained by the Stationery Office in 1887-88 was Rs. 1,11,253. The cost of paper supplied to the Press was about Rs. 3,00,000; so that the total cost of the forms used in Government offices in Bengal during the year under review exceeds Rs. 4,00,000.

## SECTION IV.—*Miscellaneous.*

37. During the year under report a proposal made by the Finance Committee regarding the amalgamation of the appointment of Superintendent of Stamps and Stationery with the Collectorship of Customs was under consideration, and the Board's view that the amalgamation of the appointments referred to is not practicable has since been accepted by the Government of India.

38. For ensuring proper control over the expenditure on account of the supply of periodicals and newspapers to Government officials, it was proposed to charge a single officer in each Presidency with the duty of—

(*a*) ordering periodicals,
(*b*) paying for them, and
(*c*) submitting returns to the controlling authority showing the expenditure incurred.

A report on the above proposal was submitted to Government with the Board's No. 157B, dated 1st March 1888, but no orders thereon have yet been received.

39. In connection with the demands for increased grants on account of the expenditure incurred by the Calcutta Stationery Office on the local purchase

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of stationery, an officer of the Account Department, Mr. Stephen Jacob, was deputed to make enquiries on the following points, viz :—

(1) the control over the expenditure incurred on stationery by the Stationery Office ;

(2) the control exercised by the Stationery Office over the consumption of stationery by local officers.

The report submitted by this officer was considered by the Government of India and by His Honour the Lieutenant-Governor, and orders were issued* on most of the suggestions therein made.

* Government order No. 2739, dated 12th July 1887.
Government order No. 4674, dated 3rd September 1887.

40. The establishments employed under the Superintendent of Stationery and Stamps also formed the subject of enquiry during the last year. The officer deputed, the late Mr. G. K. Lyon, submitted his report to Government on the 12th November 1887, and the Board are at present considering the proposals made by him in communication with the Superintendent. Their views will shortly be submitted to Government.

41. The rules for the supply of stationery and printed forms were revised by the Board during the year under report, and they have been submitted to Government for approval with the Board's No. 441B, dated 28th May 1888.

42. Mr. F. C. Barnes, the present Superintendent of Stationery, took charge of the Stationery Office on the 4th April 1887, the working of which he has since greatly improved. He has shewn commendable zeal and activity in the discharge of his duties.

I have the honour to be,

SIR,

Your most obedient servant,

K. G. GUPTA,

*Offg. Secretary.*

E. D'S.—Reg. No. 5354J—40—31-7-88.